

865.0000 VETERANS' EXEMPTION

865.0010 Eligibility. To be eligible for the exemption, a person must be currently serving in or have served in the Armed Forces enumerated in section 3(o) of article XIII of the California Constitution during one of the time periods specified in Revenue and Taxation Code section 205. The exemption may not be applied to property receiving the homeowners' exemption; and it may not be applied to any property of a single person who owns property valued at \$5,000 or more, or to any property of a married person, who, together with the spouse, owns property valued at \$10,000 or more. C 1/20/89.

865.0020 Husband and Wife. In instances in which both a husband and a wife are qualified veterans and owners of the same home, each may claim and receive the exemption with respect to the home. C 8/9/78.